THE BOMBAY FINANCE ACT, 1932 (BOM. II OF 1932).

G. N., R. D., No. 8836/28, dated 13th May 1932 (B. G., Pt. I, p. 1253). **S. 8**

In exercise of the powers conferred by section 8 of the Bombay Finance Act, 1932 (Bom. II of 1932), the Governor in Council is pleased to appoint the Collector of Bombay, the Collectors including the Deputy Commissioner, Upper Sind Frontier, the Mamlatdars, Mukhtyarkars and Mahalkaris to be inspecting officers to inspect the prescribed books of accounts of licensees in the areas under their respective jurisdictions, and the Huzur Deputy Collectors, Huzur Mamlatdars and Huzur Mukhtyarkars to be inspecting officers to inspect the prescribed books of accounts of licensees in the headquarters-town of the districts.

G. N., R. D., No. 8836/28, dated 25th July 1932 (B. G., Pt. I, p. 1751). **S. 8**

In exercise of the powers conferred by section 8 of the Bombay Finance Act, 1932 (Bom. II of 1932), the Governor in Council is pleased to appoint the Electrical Engineer to Government and the Deputy Collector, Bombay, to be inspecting officers to inspect the prescribed books of accounts of licensees in the City and Island of Bombay.

G. N., R. D., No. 8836/28/20473, dated 5th December 1932 (B. G., Pt. I, p. 2738). **S. 8**

In exercise of the powers conferred by section 8 of the Bombay Finance Act 1932 (Bom. II of 1932), the Governor in Council is pleased to appoint the Superintendent of Matheran and the Assistant Superintendent of Matheran to be inspecting officers to inspect the prescribed books of accounts of licensees in the area under their jurisdiction.

G. N., R. D., No. 8836/28/682, dated 29th January 1934 (B. G., Pt. I, p. 255). **S. 8**

In exercise of the powers conferred by section 8 of the Bombay Finance Act, 1932 (Bom. II of 1932), the Governor in Council is pleased to appoint the District Deputy Collector, Bombay Suburban District, to be an Inspecting Officer to inspect the prescribed books of accounts of licensees in the Bombay Suburban District.

G. N., R. D., No. 8836/28/2740, dated 17th April 1934 (B. G., Pt. I, p. 861). **S. 8**

In exercise of the powers conferred by section 8 of the Bombay Finance Act, 1932 (Bom. II of 1932), the Governor in Council is pleased to appoint the District Deputy Collector, Kolaba, S. D., and the Mamlatdar of Karjat to be inspecting officers to inspect the prescribed books of accounts of the Matheran Electric Supply Company Limited.

S. 11 Bombay Electricity Duty Rules, 1932.

G. N., R. D., No. 8836/28, dated 14th September 1932 (B. G., Pt. I, p: 2154).

Amended by G. N., R. D., No. 8836/28, dated 20th April 1934.
Amended by G. N., R. D., No. 8836/28, dated 24th September 1937.
Amended by G. N., R. D., No. 8836/28, dated 29th January 1941.
Amended by G. N., R. D., No. 8836/28, dated 24th April 1942.
Amended by G. N., R. D., No. 1595/45, dated 14th February 1950.

In exercise of the powers conferred by section 11 of the Bombay Finance Act, 1932 (Bom. II of 1932), the Governor in Council is pleased to make the following rules :—

RULES.

1. *Short title.*—These rules may be called the Bombay Electricity Duty Rules, 1932.

2. *Time and manner of collection and payment.*—A licensee shall include the electricity duty leviable under the Act as a separate item in the bill of charges for the energy supplied by him, and shall recover the same from the consumer along with his own charges for the supply of such energy. The licensee shall pay such duty within forty days after the expiry of the month for which it is levied, in such manner as the Collector may direct.

3. *Keeping of books of account.*—The books of accounts kept by a licensee, under section 7 of the Act, shall contain the following particulars :—

(*i*) number of units of energy supplied for purposes of lights and fans ;

(*i-a*) number of units of energy supplied for purposes other than lights and fans as follows :—

(1) for power,
(2) for domestic appliances,
(3) for other purposes, if any;

(*ii*) description of the premises to which the energy is supplied ;

(*iii*) amount of electricity duty with the rate charged shown separately in respect of clauses (*i*) and (*i-a*) above ; and

(*iv*) date of cutting off the supply of energy on failure of payment of electricity duty.

Provided that the licensee shall be at liberty to furnish particular (*ii*) in a separate statement to the satisfaction of the Inspecting Officer.

4. *Submission of returns.*—The following monthly returns shall be submitted, in duplicate, by a licensee, under section 7—one copy to the Collector and another to the Electrical Engineer to Government—before the 15th of the month next after that following the month to which the return pertains :—

(1) a return in Form A appended hereto, and containing the following particulars :—

(*a*) number of units of energy consumed for purposes of lights and fans ;

(*a-a*) number of units of energy consumed for purposes other than lights and fans as follows :—

(1) for power,
(2) for domestic appliances,
(3) for other purposes, if any ;

(*b*) adjustment allowed by a licensee under rule 9 ;

(*c*) amount of electricity duty charged and recovered ; and

(*d*) number of units of energy exempted under the proviso to section 5 ;

(2) a return in Form B appended hereto, and containing the following particulars :—

(*a*) names and addresses of consumers who have made default in payment of electricity duty ; and

(*b*) amount of electricity duty found irrecoverable from such consumers.

5. *Inspection of books of account.*—An inspecting officer appointed under section 8 of the Act may, at any time, require a licensee, to produce for inspection at the registered or other office of the licensee such books and records in his possession or control as may be necessary for ascertaining or verifying the amount of electricity duty leviable by him under the Act.

6. *Power of entry of inspecting officers.*—An inspecting officer may enter any premises where energy is, or is believed to be, supplied by a licensee, for the purpose of—

(*i*) verifying the statements made in the books of account kept and returns submitted by the licensee ;

(*ii*) checking the amount of energy consumed as mentioned in the returns and accounts by inspecting meters and meter cards ;

(*iii*) verifying the particulars required in connection with the levy of electricity duty.

7. *Other duties of inspecting officers.*—An inspecting officer shall, every month, inspect the books of account kept and returns submitted by a licensee under rule 4, and apply a detailed test of individual entries, to the extent prescribed by the Collector, for verifying the particulars noted by the licensee, so far as they are connected with the levy of electricity duty. He shall also verify all entries relating to—

(*i*) exemption from electricity duty, and

(*ii*) adjustments allowed by the licensee under rule 9.

8. *Reading of meters.*—(1) A licensee shall in respect of energy liable to electricity duty under the Act cause the meter of every consumer to be read, as far as possible on the same date in each month, and record the units of energy consumed in the month. The period between two such consecutive readings shall be reckoned as one month, for the purpose of calculation of electricity duty and submission of returns under rule 4 :

Provided that for the purpose of calculation of electricity duty payable by a consumer in respect of the period commencing on the 1st day of April 1949 and ending on the day on which his meter is read for the first time thereafter, the units of energy consumed by such consumer during the said period shall be determined on the basis of the daily average consumption of the units of energy recorded as consumed during the month immediately preceding the day on which the meter is read as aforesaid.

(2) Every consumer shall allow a licensee or any person authorised by him in writing in this behalf, for the purpose of reading, or testing the reading of meters, to enter, between sunrise and sunset, any premises in which a meter is or is believed to be installed.

For the purposes of this sub-rule a meter shall include a sub-meter installed under rule 10.

9. *Adjustments.*—A licensee shall make allowance for fast and slow meters and incorrect readings.

9-A. *Special provisions for persons generating energy for their own use.*—(1) Every person who generates energy for his own use and who is liable to pay electricity duty under sub-section (*4*) of section 6 of the Act shall instal a meter in connection with the energy so generated and maintain it in proper order ; and

(2) If an inspecting officer has reason to doubt the accuracy of any meter installed under sub-rule (1), he shall refer the matter to the Electric Inspector appointed under section 36 of the Indian Electricity Act, 1910. The Electric Inspector or any person deputed by him in this behalf may thereupon enter the premises of such person for the purpose of testing the meter.

10. *Provision of separate meters.*—Where there are combined installations supplying energy both for—

(*i*) lights and fans, and

(*ii*) for any other purposes, or

wherever energy is consumed

(*i*) which is exempt from electricity duty under any of the items of exemption specified in the second schedule to Part II of the Act, and

(*ii*) in respect of which electricity duty is leviable,

the consumer shall instal separate meters or sub-meters for indicating the two kinds of consumption separately :

Provided that if any consumer satisfies the Collector that the installation and operation of such separate meters or sub-meters involve cost disproportionate to the amount of electricity duty leviable from him per month, and furnishes to the Collector such data and information, which in the opinion of the Collector, in consultation with the Electrical Engineer to Government, is necessary for the assessment of the said duty the Collector may exempt such consumer from the requirement of this rule. A consumer exempted under this proviso shall communicate to the Collector every addition to the number, and every increase in the power, of lights and fans used by him within seven days of such addition or increase.

10-A. *Lights and fans in industrial undertckings.*—Electricity duty on the units of energy consumed by any industrial undertaking for the purposes of lights and fans used for its undertaking shall be levied at the rate specified for any other purpose in the First Schedule to Part II of the Act :

Provided that nothing in this rule shall apply to lights and fans used for residential and office purposes by such undertaking.

11. *Collector to decide dispute between licensee and consumer.*—In the case of a dispute between a licensee and a consumer, regarding the liability of the consumer for the payment of the electricity duty or exemption therefrom, the Collector shall decide the matter, and his decision shall be final and conclusive.

12. *Submission of returns prior to coming into operation of the rules.*—Notwithstanding anything contained in the foregoing rules, a licensee shall submit the returns referred to in rule 4, for the period prior to the date on which these rules come into operation, on such date as the Collector may direct in this behalf.

13. *Application of rules in the case of supply of energy by a person other than a licensee.*—The aforesaid rules shall apply *mutatis mutandis* to any person who generates energy for his own use and who is liable to pay electricity duty under sub-section (*4*) of section 6 of the Act and to payment of duty by such person for the energy so generated by him.

FORM A.

[*See* section 7 and rule 4.]

Monthly Return showing information regarding energy supplied/consumed, electricity duty charged thereon, recovered and paid to Government during the month of 19 .

	Units.	Units.
Total quantity of energy supplied/consumed—		
(1) For lights and fans		
(2) For power		
(3) For domestic appliances		
(4) For other purposes, if any		
Less quantity of energy for lights and fans supplied		
Exempted : Sold to		
1. Government, save in respect of premises used for residential purposes.		
2. A railway administration as defined in clause 6 of section 3 of the Indian Railways Act, 1890, save in respect of premises used for residential purposes.		
3. A local authority save in respect of premises used for residential purposes.		
4. A tramway company, save in respect of premises used for residential or office purposes.		
5. [*Deleted.*]		
6. A hospital or dispensary which is not maintained for private gain.		
7. [*Deleted.*]		
Total ...		
Total net units ...		
Rs.		

	Rs. a. p.	Rs. a. p.
Amount of electricity duty for units as shown above ...		
Less : Adjustments allowed as per Schedule attached ...		
Less : Transfer to disconnected ledgers		
Plus : Recoveries from consumers disconnected ...		
Amount paid into Treasury under Challan No. dated		

Schedule.

[Here state adjustments allowed by licensee.]

FORM B.

(*See* section 7 and rule 4.)

Monthly return showing particulars of consumers of energy and the amount of electricity duty found irrecoverable from them during the month of 195 .

Name and address of the consumer.	Units consumed for lights and fans.	Units consumed (1) for power, (2) for domestic appliances (3) for other purposes, if any.	Amount of electricity duty.	Period for which electricity duty is payable.	Reference to Ledger Account No.	Remarks (Action taken, if any by the licensee for recovery.)
1	2	3	4	5	6	7
			Rs. a. p.			

Pt. II Sch. I

G. N., F. D., No. 9326-A (2), dated 31st March 1938 (B. G., Pt. I, pp. 526-527).

In exercise of the powers conferred by clause (*a*) of the First Schedule to Part II of the Bombay Finance Act, 1932 (Bom. II of 1932), the Government of Bombay is pleased to specify in the schedule hereto annexed the areas in which electricity duty at the rate of nine pies for each unit of energy consumed shall be levied with effect from the 1st day of April 1938.

SCHEDULE.

The area of supply in which under the terms and conditions of a licence granted under section 3 of the Indian Electricity Act, 1910, or any place in any other area in which under section 27 of the said Act, a licensee, holding any of the licences mentioned below is authorised to supply energy.

Licences.

(1) The Ahmedabad City Municipality and District Local Board Electric License.
(2) The Surat City Municipality and District Local Board Electric License.
(3) The Thana Electric License.
(4) The Bhiwandi Electric License.
(5) The Kalyan Electric License.
(6) The Poona Electric License.
(7) The Belgaum Electric License.
(8) The Bombay Suburban Electric License.

G. N., F. D., No. 9326-A(2), dated 31st March 1939 (B. G., Pt. I, p. 784). Pt. II, Sch. I.

Amended by G. N., F. D., No. 9326-S.T., dated 1st May 1950.

In exercise of the powers conferred by clause (*a*) (2) in the First Schedule to Part II of the Bombay Finance Act, 1932 (Bom. II of 1932), and in respect of the areas specified in column I of the Schedule hereto appended, the Government of Bombay is pleased to specify the rates in columns 2, 3 and 4 of the aforesaid schedule as the rates at which the electricity duty shall be levied with effect from the 1st April 1939 :—

Schedule.

The area of supply in which under the terms and conditions of a licence granted under section 3 of the Indian Electricity Act, 1910, or any place in any other area in which under section 27 of the said Act a licensee holding any of the licences mentioned is authorised to supply energy.	For each unit of energy consumed for the use of a cinema house or theatre.	For each unit of energy consumed for any other purpose.	
		where the total consumption per mensem does not exceed 12 units.	where the total consumption per mensem of unit exceeds 12 units.
(1) The Ahmedabad City Municipality and District Local Board Electric Licence.	¾ annas per unit.	1 anna per unit.	1¼ annas per unit.
(2) The Surat City Municipality and District Local Board Electric Licence.	Do.	Do.	Do.
(2A) The Baroda City Municipality Licence ..	Do.	Do.	Do
(3) The Bombay Suburban Electric Licence ..	Do.	¾ anna per unit.	Do.
(4) The Poona Electric Licence	Do.	Do.	Do.
(5) The Thana Electric Licence	Do.	1 anna per unit.	Do.
(6) The Bhiwandi Electric Licence	Do.	*Nil.*	¾ anna per unit.
(7) The Belgaum Electric Licence	Do.	Nil.	Do.
(8) The Kalyan Electric Licence	Do.	1 anna per unit.	¼ annas per unit.
(9) The Ahmednagar Electric Licence	½ anna per unit.	½ anna per unit.	¾ anna per unit.
(10) Rander Electric Licence	Do.	Do.	Do.
Other areas	Do.	Nil.	½ anna per unit.

Pt. II, Sch. I

G. N., F. D., No. 9326-A(3), dated 31st March 1939 (B. G., Pt. I, p. 785).

In exercise of the powers conferred by Clause (*b*) in the First Schedule to Part II of the Bombay Finance Act, 1932 (Bom. II of 1932), the Government of Bombay is pleased to prescribe the rates specified in column 2 of the Schedule hereto appended for the lamps of the watts specified in column 1 of the said Schedule as the rates at which the electricity duty shall be levied with effect from the 1st April 1939 on the said lamps in respect of all the premises not exempted under the proviso to section 5 and the Second Schedule, when flat rates are charged by the licensee :—

Schedule.

1	2
	Annas per mensem.
Every lamp of less than 30 watts ...	2
Every lamp of 30 watts or more but less than 40 ...	3
Every lamp of 40 watts or more but less than 60 ...	4
Every lamp of 60 watts or more but not exceeding 100 ...	6
and for every additional 15 watts or fraction thereof in excess of 100 in any lamp	1

G. N., F. D., No. 9326-A(4), dated 31st March 1939 (B. G., Pt. I, p. 785).

SS. 16 & 17 (c)

Amended by G. N., F. D., No. 9326-A, dated 13th March 1940.
Modified by G. N., F. D., No. 9326-S.T.(3), dated 1st April 1949.

In exercise of the powers conferred by section 16 of the Bombay Finance Act, 1932 (Bom. II of 1932), the Government of Bombay is pleased to direct that Part V of the said Act shall extend to the cities of Surat and Sholpur and all other urban areas in the State of Bombay excluding such areas as are declared by the State Government to be periodical municipal districts under section 6 of the Bombay District Municipal Act, 1901.

In exercise of the powers conferred by section 17(*c*) of the said Act, the Government of Bombay is further pleased to declare that the areas mentioned in the Schedule shall for the purposes of Part V of the said Act be included in the cities of Bombay, Surat and Sholapur respectively :—

Schedule.

Cities.	Areas.
(1) Bombay ...	The town and Island of Bombay.
(2) Surat ...	The limits of the municipal borough of Surat.
(3) Sholapur ...	The limits of the municipal borough of Sholapur.

SS. 16 & 17 (c)

G. N., F. D., No. 9326-St. (3), dated 1st April 1949 (B. G., Pt. I, p. 1686).

In exercise of the powers conferred by sections 16 and 17(c) of the Bombay Finance Act, 1932 (Bom. II of 1932), and in modification of Government Notification, Finance Department, No. 9326-A(4), dated the 31st March 1939, in so far as it relates to the urban areas specified in column 2 of the Schedule hereto appended, the Government of Bombay is pleased to declare that with effect from the 1st April 1949 the

said urban areas shall for the purpose of Part V of the said Act be deemed as Cities bearing the names respectively specified against them in column 1 thereof :—

Schedule.

	Cities. 1		Areas. 2
(1)	Bandra	...	The limits of the Municipal borough of Bandra.
(2)	Kurla	...	The limits of the Municipal borough of Kurla.
(3)	Vile-Parle-Andheri	...	The limits of the Municipal borough of Vile-Parle-Andheri.
(4)	Ghatkopar-Kirol	...	The limits of the Municipal borough of Ghatkopar-Kirol.

G. N., F. D., No. 9326-ST. (1), dated 1st April 1949 (B. G., Pt. I, p. 1686). **s. 22**

Amended by G. N., F. D., No. 9326/ST., dated 17th June 1949.

In exercise of the powers conferred by section 22 of the Bombay Finance Act, 1932 (Bom. II of 1932,), and in supersession of Government Notification, Finance Department, No. 9326-A, dated the 17th April 1939, as amended by Government Notification, Finance Department, No. 9326-A, dated the 30th March 1946, the Government of Bombay is hereby pleased to declare and notify that, with effect from the 1st day of April 1949, the rate at which the Urban Immoveable Property Tax shall be levied and paid to the State Government shall be as follows :—

(*a*) On buildings and lands in the City of Bombay, the annual letting value of which does not exceed Rs. 2,000 ;	3½ per cent. of the annual letting value of such buildings or lands ;
(*b*) On buildings and lands in the areas specified in the Schedule, the annual letting value of which does not exceed Rs. 1,000 ;	3½ per cent. of the annual letting value of such buildings or lands ;
(*c*) On buildings and lands in the City of Bombay the annual letting value of which exceeds Rs. 2,000 ;	7 per cent. of the annual letting value of such buildings or lands ;
(*d*) On buildings and lands in the areas specified in the Schedule, the annual letting value of which exceeds Rs. 1,000.	7 per cent. of the annual letting value of such buildings or lands.

Schedule.

(*i*) The Thana, Kurla, Bandra, Ahmedabad, Poona City, Poona Suburban, Parle-Andheri and Ghatkopar-Kirol Municipal boroughs ;
(*ii*) The Juhu Municipal district ;
(*iii*) The Malad, Kandivali and Borivali notified areas ;
(*iv*) The Chembur village in the Bombay Suburban District, the Mulund and Bhayandar villages in the Thana District and the Sabarmati village in the Ahmedabad District ; and
(*v*) The Ahmedabad, Poona and Kirkee cantonments.

s 29 **G. N., R. D., No. 1031/39, dated 4th July 1939 (B.G., Pt. I, p. 1908).**

In exercise of the powers conferred by section 29 of the Bombay Finance Act, 9 32 (Bom. II of 1932), and of all other powers enabling it in this behalf, the Government of Bombay is hereby pleased to make the following rule, namely :—

The Urban Immoveable Property tax shall be remitted entirely in respect of the following :—

(*i*) lands and buildings, in the City of Bombay, the annual letting value of which is less than Rs. 500 ; and

(*ii*) lands and buildings, in the areas mentioned in section 20 (*ii*), (*iii*), (*iv*) and (*v*) of the said Act, the annual letting value of which is less than Rs. 200.

s. 29 **G. N., R. D., No. 1031/39, dated 6th January 1941 (B. G., Pt. IV-B, p. 2).**

In exercise of the powers conferred by section 29 of the Bombay Finance Act, 1932 (Bom. II of 1932), the Government of Bombay is hereby pleased to make the following rule, namely :—

"If the annual letting value of any building for land in respect of which the Urban Immoveable Property Tax is levied is reduced by a competent authority, the municipality shall give refund of such portion of the tax as shall be equal to the difference between the amount of the tax levied and the amount of the tax leviable on the annual letting value so reduced."

s. 29 **G. N., R. D., No. 1031/39, dated 24th July 1941 (B. G., Pt. IV-B, p. 630).**

In exercise of the powers conferred by section 29 of the Bombay Finance Act, 1932 (Bom. II of 1932), and in supersession of the Government Notification in the Revenue Department No. 1031/39, dated 22nd November 1939, as amended by Government Notification No. 1031/39, dated 21st February 1940, the Government of Bombay is pleased to make the following rules in respect of the matters mentioned in clauses (*c*) and (*d*) of sub-section (*2*) of section 29 of the said Act, namely :—

(1) All sums collected by any municipality on account of the Urban, Immoveable Property tax during any calendar week shall be paid by it into a Government treasury before the expiry of the following week.

(2) The amount of refund or remission of the Urban Immoveable Property tax, payable in respect of any building or land under sub-section (*1*), (*1A*) or (*1B*) of section 27 of the Bombay Finance Act, 1932, shall be such as bears to the total amount of the said tax levied in respect of such building or such land the same proportion as the amount of drawback, refund or remission of the property tax, sanctioned or granted by the Municipal Corporation of Bombay, the Municipality concerned or the Cantonment of Ahmedabad, as the case may be, bears to the total amount of the property tax levied in respect of such building or such land :

Provided that in cases in which a drawback of the property tax levied for the half year commencing from the 1st day of October 1939 is sanctioned in respect of any building or land, the amount of refund or remission of the Urban Immoveable Property tax payable in respect of such building or land for such half year shall be one-half of the amount payable under this rule.

G. N., R. D., No. 1031/39, dated 29th January 1942 (B. G., Pt. IV-B, p. 57). S. 29(2)(b) & (e)

In exercise of the powers conferred by clauses (*b*) and (*e*) of sub-section (*2*) of section 29 of the Bombay Finance Act, 1932 (Bom. II of 1932), the Government of Bombay is pleased to make the following rules, namely :—

(1) The Municipalities and Notified Area Committees mentioned below shall be entitled for the cost of collection of the Urban Immoveable Property Tax to an amount of rebate calculated at the rates shown below against them :—

Name of Municipality or Notified Area Committee.	Percentage of the amount of the tax collected in 1939-40.	Percentage of the amount of the tax collected in 1940-41.	Percentage of the amount of the tax collected in 1941-42.
1	2	3	4
(1) The Municipal Corporation for the City of Bombay	1½	1½	2
(2) Bandra Borough Municipality	2	2	2
(3) Juhu Municipality	4½	4½	3
(4) Thana Borough Municipality	2	2	2½
(5) Ahmedabad Borough Municipality	2¼	2¼	2¼
(6) Kurla Borough Municipality	1	2	2
(7) Parle-Andheri Municipality	1	1	1¼
(8) Chembur Notified Area Committee	1	1	3
(9) All other Municipalities and Notified Area Committees in Bombay Suburban District except the Ghatkopar-Kirol Municipality.	1	1	1

(2) Subject to adjustment, on the closing of the accounts for each year, on the basis of the amount of tax actually collected during the year, the amount of rebate shall be paid to the Municipalities and Notified Area Committees mentioned below on the basis of the estimated demand for the year in the manner specified below against them :—

Name of Municipality or Notified Area Committee.	Manner of payment.
The Municipal Corporation of the City of Bombay	Monthly instalments.
The Borough Municipalities of Ahmedabad, Bandra, Kurla and Thana and the Municipality of Vile Parle ...	Quarterly instalments.
All other Municipalities and Notified Area Committees in the Bombay Suburban District. ...	One annual payment.

S. 29 (2) (aa) Urban Immovable Property Tax (Determination of Annual Letting Value) Rules.

G. N., R. D., No. 1031/39, dated 7th February 1942 (B. G., Pt. IV-B, p. 62).

In exercise of the powers conferred by clause (*aa*) of sub-section (*2*) of section 29 of the Bombay Finance Act, 1932 (Bom. II of 1932), and in supersession of Government Notification, Revenue Department, No. 1031/39, dated the 7th November 1939, the Government of Bombay is pleased to make the following rules namely :—

Preliminary.

1. (1) These rules may be called the Urban Immovable Property Tax (Determination of Annual Letting Value) Rules.

(2) They shall come into force in the village of Sabarmati at once. They shall come into force in the villages of Chembur, Mulund and Bhayandar with effect from the date on which village panchayat is constituted in such village under the Bombay Village Panchayats Act, 1933.

2. In these rules, unless there is anything repugnant in the subject or context—

(*a*) " Act " means the Bombay Finance Act, 1932.

(*b*) " Mamlatdar " includes a Mahalkari.

(*c*) Words and expressions used in these rules but not defined shall have the meanings assigned to them in the Act.

Assessment List.

3. Subject to any general or special orders of the Collector, the Mamlatdar shall prepare an assessment list of all the buildings or lands or both, as the case may be, situated within the village, containing, *inter alia*, the annual letting value of such buildings or lands or both.

4. When the assessment list has been completed, the Mamlatdar shall give public notice thereof, and of the place where the list or a copy thereof may be inspected. Any person claiming to be the owner, lessee or occupier of any property included in the list or any authorised agent of such person may inspect the list and make extracts therefrom free of charge.

5. (1) The Mamlatdar shall, at the time of publication of such assessment list give public notice of a date, not less than fifteen days thereafter, when he will proceed to consider the valuation entered in the assessment list.

(2) Any objection to such valuation shall be made in writing to the Mamlatdar before the date fixed in the notice, and shall state in what respect the valuation is disputed.

(3) The person making any objection under sub-rule (2) shall be allowed an opportunity of being heard either in person or by an authorised agent.

6. (1) When all the objections made under rule 5 have been disposed of and the revision, if any, of the valuation has been completed, the assessment list shall be deposited in the chavdi or such other public place as may be considered suitable by the Mamlatdar.

(2) The assessment list so deposited shall then be open for inspection free of charge during office hours to all owners, lessees and occupiers of property comprised therein or the authorised agents of such persons and a public notice that it is so deposited and open for inspection shall forthwith be given.

7. Subject to such amendments as may be made in the assessment list under rule 8 and to the result of any appeal made under rule 9 the entries in the assessment list deposited as provided in rule 6 shall be accepted as conclusive evidence of the annual letting value of all buildings and lands to which such entries respectively refer.

8. (1) The Mamlatdar may amend the assessment list at any time—

(*a*) by inserting or omitting the name of any person whose name ought to have been or ought to be inserted or omitted, or

(*b*) by inserting or omitting any property which ought to have been or ought to be inserted or omitted, or

(*c*) by altering the valuation of any property which has been erroneously valued through fraud, accident or mistake, or

(*d*) by revaluing any property the value of which has been increased :

Provided that no person shall by reason of any such amendment become liable to pay any increase of the Urban Immoveable Property tax in respect of any period prior to the commencement of the year in which the amendment is made.

(2) Before making any amendment under sub-rule (1), the Mamlatdar shall give to any person who would be affected by the amendment a notice of not less than one month that it is proposed to make the amendment.

(3) Any person interested in any such amendment may tender an objection to the Mamlatdar in writing before the time fixed in the notice, and shall be allowed an opportunity of being heard in support of the same in person or by authorised agent.

Appeals.

9. An appeal against any valuation made under these rules shall lie to the Assistant Collector or the Deputy Collector as the case may be.

10. No appeal shall be entertained unless it is made within fifteen days of the date on which the assessment list is deposited in a public place as provided for in rule 6 :

Provided that an appeal may be admitted after the expiration of the period prescribed therefor by this rule, if the appellant satisfies the appellant authority that he had sufficient cause for not preferring the appeal within such period.

11. The order of the appellate authority confirming, setting aside or modifying any valuation made under these rules shall be final.

S. 29 (2) (b) & (c)

G. N., R. D., No. 1031/39, dated 4th January 1944.

Modified by G. N., R. D., No. 1031/39, dated 25th June 1945.

Amended by G. N., R. D., No. 2044/45, dated 12th January 1948.

In exercise of the powers conferred by clauses (*b*) and (*c*) of sub-section (*2*) of section 29 of the Bombay Finance Act, 1932 (Bom. II of 1932), the Government of Bombay is pleased to make the following rules, namely :—

(1) The Municipalities and Notified Area Committees mentioned below shall be entitled for the cost of collection of the Urban Immoveable Property Tax to an amount of rebate calculated at the rates shown below against them :—

Name of Municipality or Notified Area Committee.	Percentage of the amount of the tax collected in 1943-44 and onwards.
(1) The Municipal Corporation for the City of Bombay ...	2
(2) Bandra Borough Municipality	2
(3) Juhu Municipality	3½
(4) Thana Borough Municipality	2½
(5) Ahmedabad Borough Municipality	2¼
(6) Kurla Borough Municipality	2
(7) Parle-Andheri Municipality	1¼
(8) Ghatkopar Kirol Municipality	2
(9) The Poona City Borough Municipality	2¼
(10) The Poona Suburban Borough Municipality	2¼
(11) Chembur Notified Area Committee	3½
(12) Borivli, Kandivli, Mulund and Malad Notified Area Committees	2
(13) All other Municipalities and Notified Area Committees in Bombay Suburban District	1

(2) Subject to adjustment on the closing of the accounts for each year, the amount of rebate shall be paid to the Municipalities and Notified Area Committees mentioned below on the basis of the actual collections in the manner specified against them :—

Name of Municipality or Notified Area Committee.	Manner of payment.
The Municipal Corporation of the City of Bombay ...	Monthly instalments.
The Borough Municipalities of Ahmedabad, Bandra, Kurla and Thana, the Poona City and Poona Suburban Borough Municipalities and the Municipality of Vile Parle	Quarterly instalments.
All other Municipalities and Notified Area Committees in the Bombay Suburban District	One annual payment.

G. N., R. D., No. 1031/39, dated 25th June 1945 (B. G., Pt. IV-B, p. 106). S. 29(2), (b) & (c)

In exercise of the powers conferred by clauses (*b*) and (*c*) of sub-section (*2*) of section 29 of the Bombay Finance Act, 1932 (Bom. II of 1932), the Government of Bombay is pleased to make, in modification of Government Notification No. 1031/39, dated 4th January 1944, the following rule, namely :—

The Thana Borough Municipality shall be entitled for the cost of collection of the urban immoveable property tax with effect from 1st April 1944 to an amount of rebate calculated at the rate of 3 per cent. of the amount of the tax collected in 1944–45 and thereafter.

G. N., F. D., No. 7493/33-ST, dated 23rd December 1949 (B. G., Pt. I, p. 7991). S. 36

In exercise of the powers conferred by section 36 of the Bombay Finance Act, 1932 (Bom. II of 1932), the Government of Bombay is pleased to exempt totally, the classes of advertisements specified in the Schedule appended hereto, from the payment of the tax.

Schedule.

1. Advertisements appearing in any newspaper published after the 31st December 1949 (1) by any School, College, or University, or (2) by an institution or association which, in the opinion of an officer authorised by the State Government in this behalf, is formed or conducted for any religious, charitable or educational purposes other than those specified in clause (1).

2. Advertisements appearing in any newspaper published—

(*i*) between the 1st January 1950 and the 31st March 1950 :
Provided that—

(*a*) an issue of such newspaper is priced at a rate not exceeding two annas per copy ; and

(*b*) the average circulation (including free copies) of such newspaper during the period from the 1st January 1949 to the 31st December 1949 did not exceed 1,000 copies per publication ;

(*ii*) in any financial year after the 31st March 1950 :

(*a*) an issue of such newspaper is priced at a rate not exceeding two annas per copy ; and

(*b*) the average circulation (including free copies) of which has not exceeded 1,000 copies per publication during the immediately preceding calendar year.

G. N., F. D., No. 7494/33-ST, dated 28th May 1949 (B. G., Pt. IV-B, p. 1106). S. 40 Bombay Newspaper Advertisements Tax Rules, 1949.

In exercise of the powers conferred by section 40 of the Bombay Finance Act, 1932 (Bom. II of 1932), the Government of Bombay is pleased to make the following rules, namely :—

CHAPTER I.

PRELIMINARY.

1. These rules may be called the Bombay Newspaper Advertisements Tax Rules, 1949.

2. In these rules, unless there is anything repugnant in the subject or context,—

(*a*) " Act " means the Bombay Finance Act, 1932 ;

(*b*) " Section " means section of the Act ;

(*c*) " Form " means form appended to these rules ;

(*d*) " Government Treasury " means in Greater Bombay, the Reserve Bank of India, Bombay, and in other places the treasury or the sub-treasury of the district or taluka ;

(*e*) " Newspaper Office " means any place in which a newspaper is published or printed or at which the records or accounts of a newspaper are kept.

CHAPTER II.

Newspaper Advertisements Tax Authorities.

3. (1) For carrying out the purposes of Part VII of the Act, the State Government may appoint,—

(*a*) a Chief Newspaper Advertisements Tax Officer ;

(*b*) Supervising Newspaper Advertisements Tax Officers ;

(*c*) Newspaper Advertisements Tax Officers ; and

(*d*) Inspectors.

(2) In addition to the powers and duties conferred by these rules, such officers shall also exercise such powers and perform such duties as the State Government may from time to time direct.

CHAPTER III.

Procedure regarding Assessment and Collection of Tax.

4. (1) The manager of every newspaper published in the State of Bombay shall issue or cause to be issued a bill or cash memorandum bearing a distinctive number signed and dated by him or his servant, or agent to the person on whose behalf one or more advertisements or other matter are inserted in the newspaper for payment made or to be made, showing the date of the issue, particulars of the advertisement inserted, the amount payable, and the amount of tax charged separately, if any, and shall keep the counterfoil or duplicate of such bill or cash memorandum duly signed and dated and preserve it for a period of not less than two years from such date.

(2) The manager shall also maintain or cause to be maintained a true account in respect of all matter appearing in his newspaper for which any amount is paid or payable, showing therein the amount paid or payable, and the amount of tax charged separately, if any, and if the Chief Newspaper Advertisements Tax Officer considers that such account is not sufficiently clear or intelligible for making a proper check of the returns furnished by the manager under section 33 he may require such manager by notice in writing to keep such account in such manner as may be specified by him.

5. (*a*) A return under section 33 shall be in form II and shall be furnished to the Newspaper Advertisements Tax Officer, having jurisdiction over the area in which the newspaper office is situated. The return shall be signed by the manager or such person as the manager may, by notice to the Newspaper Advertisements Tax Officer, nominate for the purpose, and shall be verified by the person signing it as being true to the best of his knowledge and belief.

(*b*) If the manager having furnished a return under sub-rule (*a*) discovers any omission or wrong statement therein, he may furnish a revised return before the expiry of the month following the month to which the return relates.

6. The amount of tax due according to a return furnished or to be furnished under section 33 shall be paid each month into a Government Treasury and the manager or other person nominated by him under rule 5 shall furnish the Newspaper Advertisements Tax Officer with the receipted treasury chalan showing such payment within 15 days from the close of the month for which the payment is due.

7. (1) When proceeding under sub-section (2) of section 34, the Newspaper Advertisements Tax Officer shall serve on the manager a notice in form II requiring him on a date not less than ten days from the date of issue of the notice and at a place specified therein either to attend in person or by an agent authorised in writing and to produce or cause to be produced the books of accounts and such other documents as may be specified in the notice and any other evidence on which such manager may rely in support of such returns, if any, as he may have furnished and to furnish such further information as may be specified in the notice. On the day specified in the notice or as soon afterwards as may be, the Newspaper Advertisements Tax Officer shall, after examining the accounts and documents produced and the information furnished and hearing such evidence as the manager may bring and such other evidence as the Newspaper Advertisements Tax Officer may require on specified points, assess the amount of tax payable by the manager.

(2) If a manager fails to comply with the requirements of a notice issued under sub-rule (1), the Newspaper Advertisements Tax Officer shall assess to the best of his judgment the amount of tax payable by such manager.

8. (1) When the amount of tax payable by the manager of any newspaper in respect of any period has been assessed, the Newspaper Advertisements Tax Officer shall issue a notice to such manager in form III for the payment of the amount assessed or such part thereof as remains unpaid.

(2) Within ten days of the service of such notice, the manager shall pay the amount specified therein into a Government treasury and shall by such date as may be specified in the notice, furnish the Newspaper Advertisements Tax Officer with the receipted treasury chalan showing such payments.

(3) If the amount already paid as tax in respect of any period exceeds the amount assessed under section 34 or in an appeal, if any, under section 35, the Newspaper Advertisements Tax Officer shall issue in favour of the manager an order on the Treasury Officer for refund of the excess amount to the manager.

9. If after the period allowed under rule 8 the amount of tax assessed or any part thereof remains unpaid, the Newspaper Advertisements Tax Officer shall apply to the Collector of the area in which the newspaper office is situated or in which the manager resides or owns any property, for the recovery of the amount remaining unpaid, as an arrear of land revenue, and the Collector shall report to the Newspaper Advertisements Tax Officer by the tenth of each month, the amount of tax recovered by him.

10. Every Newspaper Advertisements Tax Officer shall maintain an account in form IV in respect of each newspaper in his jurisdiction in which he shall record the receipt of every chalan produced in proof of payment of tax by the manager, the amounts of tax assesssed under section 34 or 35, and the amounts recovered or refunded under sub-rules (2) and (3) of rule 8.

11. Every Newspaper Advertisements Tax Officer shall maintain a register in form V showing the payment of tax by the managers of newspapers in his jurisdiction.

CHAPTER IV.

PROCEDURE REGARDING INSPECTION.

12. (1) Any Officer appointed under rule 3 shall have the powers specified in section 37 in respect of newspapers published or printed in his jurisdiction, provided that an Inspector shall not exercise such powers unless he possesses a specific warrant in form VI from the Newspaper Advertisements Tax Officer to whom he is subordinate, authorising him so to do.

(2) Subject to the provisions of sub-rule (1), any officer appointed under rule 3 may within the limits of his jurisdiction—

(*a*) enter any place which he has reason to believe to be used for publishing or printing a newspaper or for keeping the records or accounts of a newspaper, and examine any records and accounts maintained, in so far as they are relevant to the purposes of Part VII of the Act;

(*b*) record statement of any person whom he may deem necessary to examine for the proper discharge of his duties;

(*c*) call upon the manager to furnish within such time as may be specified, any information relating to the amounts paid or payable in respect of advertisements and such other information as may be necessary for carrying out the purposes of Part VII of the Act;

(*d*) exercise such other powers as may be reasonably necessary for carrying out the purposes of Part VII of the Act and of the rules made thereunder.

13. Unless the authority specified in rule 12 deems it necessary to make a surprise visit, he shall give reasonable notice in writing to the manager of his intention to enter a newspaper office for inspection and to examine the records and accounts in so far as they are relevant to the purposes of part VII of the Act; and such authority shall in fixing the date and time for this purpose, as far as possible, have due regard to the convenience of the manager.

CHAPTER V.

PROCEDURE REGARDING APPEALS.

14. (1) The Supervising Newspaper Advertisements Tax Officers shall be the appellate authority for the purpose of section 35 in respect of the orders of assessment made by the respective Newspaper Advertisements Tax Officers subordinate to them:

Provided that the Chief Newspaper Advertisements Tax Officer, may transfer any appeal from the file of a Supervising Newspaper Advertisements Tax Officer to himself or to another Supervising Newspaper Advertisements Tax Officer, and thereupon the Officer to whom the appeal is so transferred shall be the appellate Authority for such appeal. Any appeal transferred under this proviso may be again transferred to a Supervising Newspaper Advertisements Tax Officer or the Chief Newspaper Advertisements Tax Officer, if it is deemed necessary to do so.

(2) (*a*) An appeal from any order passed by the Supervising Newspaper Advertisements Tax Officer or the Chief Newspaper Advertisements Tax Officer shall lie to the Tribunal constituted under section 4 of the Bombay Sales Tax Act, 1946.

(*b*) Any two members of the Tribunal (including the President) shall form the quorum for hearing and deciding the appeals. Interim applications may be heard and disposed of by one or more members of it who may be present.

(*c*) Subject to the previous approval of the State Government, the Tribunal shall frame regulations (consistent with the Act and these Rules) for regulating its procedure and disposal of its business.

15. (1) Every appeal shall—

(*a*) be in writing;

(*b*) specify the name and address of the appellant;

(*c*) specify the date of the order appealed against;

(*d*) contain a clear statement of the facts;

(*e*) state precisely the relief prayed for; and

(*f*) be signed and verified by the appellant or agent duly authorised in writing in this behalf by the appellant in the following form namely :—

"I.....the appellant, named in the above memorandum of appeal do hereby declare that what is stated therein is true to the best of my knowledge and belief.

Signature."

(2) The memorandum of appeal shall be accompanied by the order appealed against in original or a certified copy thereof, and a certificate from the Newspaper Advertisements Tax Officer that the amount of tax assessed, has been duly paid up, unless the omission to produce such order or copy or certificate is explained at the time of presentation of the appeal to the satisfaction of the appellate authority.

(3) The memorandum of appeal shall either be presented to the appellate authority by the appellant or his agent or sent to it by registered post.

16. (1) If the memorandum of appeal does not comply with all the requirements of rule 15 the appeal may be summarily rejected:

Provided that no appeal shall be summarily rejected under this sub-rule unless the appellant is given such opportunity as the appellate authority thinks fit to amend such memorandum, so as to comply with the requirements of rule 15.

(2) An appeal may also be summarily rejected on other grounds which should be recorded in writing by the appellate authority:

Provided that before an order summarily rejecting an appeal under this sub-rule is passed, the appellant shall be given a reasonable opportunity of being heard.

17. If the appellate authority does not reject the appeal summarily, it shall fix a date for hearing the appellant or his agent.

18. A certified copy of the order passed in appeal shall be sent to the Officer whose order forms the subject matter of the appeal proceedings.

CHAPTER VI.

MISCELLANEOUS.

19. (1) The manager of every newspaper which is published in the State of Bombay and which contains advertisements shall furnish the Newspaper Advertisements Tax Officer having jurisdiction over the place where it is published with

a declaration in form VII within thirty days from the 1st day of April 1949 or the date of first publication of his newspaper, whichever is later, signed and verified by him. He shall also within thirty days inform the Newspaper Advertisements Tax Officer of any change in the name of the newspaper or its ownership, or the place in which it is published or printed or at which its records or accounts are kept.

(2) The Newspaper Advertisements Tax Officer shall assign a reference number to each newspaper published within his jurisdiction and intimate the same to the manager. This reference number shall be quoted in the returns, notices and other communications if any pertaining to such newspaper where necessary.

20. (1) A notice under the Act or these rules may be served by any of the following methods :—

(*i*) by delivering or tendering it to the manager or his agent at the newspaper office, or,

(*ii*) by post :

Provided that if upon an attempt having been made to serve any such notice by any of the abovementioned methods, the authority concerned is satisfied that the party concerned is evading the service of notice or that for any other reason, the notice cannot be served by any of the abovementioned methods, the said authority shall cause such notice to be served by affixing a copy thereof at some conspicuous place in the newspaper office or at the residence of the party concerned, as far as may be known or ascertained, and such service shall be as effectual as if it had been made on the party concerned personally.

(2) When the Officer serving a notice delivers or tenders a copy of the notice to the party concerned personally or to his agent he shall require the signature of the person to whom the copy is so delivered or tendered as acknowledgment of service endorsed on the original notice. When the notice is served by affixing a copy thereof in accordance with the proviso to sub-rule (1) the officer serving it shall return the original to the authority which issued the notice with a report endorsed thereon or annexed thereto stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the building in which the newspaper office or residence of the party concerned is located was identified, and in whose presence the copy was affixed. The said officer shall also obtain the signature or thumb impression of the person identifying the newspaper office or residence of the party concerned on his report.

(3) When service is made by post, the service shall be deemed to be effected by properly addressing, preparing and posting by registered post, the notice and, unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice would be delivered in the ordinary course of post.

(4) The authority at whose instance the notice was issued shall, if he is satisfied from the report of the messenger or the postal acknowledgement or by taking such evidence as he deems proper that the notice has been served in accordance with this rule, record an order to that effect. If he is not satisfied that the notice has been properly served he may, after recording an order to that effect, direct the issue of a fresh notice.

21. Any person who contravenes any provision of rules 4, 5 or 6 or sub-rule (1) of rule 19 or fails to comply with any requirement under rule 7 or 8 or sub-rule (2) of rule 12 shall be punishable with fine which may extend to fifty rupees.

FORM I.

(Rule 5.)

Form of Return of Newspaper Advertisements Tax.

Reference No. .....

Return for the month of ..... 19.....

Name of the Newspaper .....

Name of the Manager .....

Address .....

	Rs.	a.
1. Gross amount paid or payable in respect of advertisements and other matter appearing in issues of the newspaper published during the month (excluding amount of tax charged separately, if any).		
2. *Less*—		
(*i*) Amount paid or payable in respect of matter other than advertisements, if any		
(*ii*) Amount paid or payable in respect of advertisements exempted under section 36		
(*iii*) Amount claimed for adjustment in respect of returns for previous months on account of refunds due to cancellations, wrongful insertions etc. made during month of this return.		
Total ..		
3. Balance on which the tax is leviable ..		
4. Total amount charged separately as tax, if any ..		
5. Amount of tax payable on the balance shown against item 3 calculated to the nearest anna ..		

6. (*i*) Name of Government Treasury in which the amount of tax is credited ..

(*ii*) Number and date of Chalan { Chalan No. ..... Date .....

I ..... being the Manager authorised by the Manager ..... of the above newspaper, do hereby

solemnly affirm that the particulars stated above are true to the best of my knowledge and belief.

Signature .....

Status of the person signing.

Place .....

Date

return .....

To

The Newspaper Advertisements Tax Officer.

FORM II.

(Rule 7.)

Notice under Rule 7.

To

(Name) .....

(Address) .....

WHEREAS I desire to satisfy myself that the return(s) furnished by you in respect of (name of the newspaper).....
Reference No. .....for the month(s) of .....
is/are correct and complete, you are hereby directed to attend in person or by an agent authorised in writing at.....on.....
(Place) (Date)

at .....and to produce or cause to be produced the following
(time)

documents.

.....

.....

.....

and to furnish the following information—

.....

.....

.....

You may also produce any other evidence on which you rely in support of the return(s) furnished by you.

Signature.....,
Newspaper Advertisements Tax Officer,
.....

Seal.

Place.....

Date.....

FORM III.

(Rule 8.)

Notice under Rule 8.

To

.....

.....

You are hereby informed that the newspaper advertisements tax payable by you in respect of.....
(Name of the Newspaper office)
Reference No.....for the month(s).....
for the amounts paid or payable in respect of the advertisements appearing therein has been assessed at Rs.....

2. The amount already paid by you in respect of the said month(s) is Rs.....
.....and the balance due from you is Rs..... (.....
.....).

3. You are hereby directed to pay the above amount into a Government Treasury within ten days of the service of this notice and to furnish the receipt in proof of the payment to the undersigned not later than the.....
day of.....19..... ; failing which the said sum shall be recoverable from you as an arrear of land revenue.

Signature.....,
Newspaper Advertisements Tax Officer,
.....

Seal.

Place.....

Date.....

FORM IV.

(Rule 10.)

Account for newspaper Advertisements Tax in respect of.....

Ref. No.....

Date 1	Month of Return or period of recovery. 2	Name of Treasury. 3	No. and Date of Chalan of payment. 4	No. and Date of Collector's report. 5	Amount paid or recovered. 6	Date of assessment or refund order. 7	Period of assessment. 8	Name of Treasury. 9	No. and Date of encashment. 10	Amount assessed or refunded. 11	Remarks. 12

FORM V.

(See Rule 11.)

Progressive Collection and Refund Register.

MONTH.....

Serial No. 1	(*a*) Chalan No. Order No. (*b*) Collr.'s No. (*c*) Refund order No. 2	(*a*) Date of Payment. (*b*) Date of recovery. (*c*) Date of encashment. 3	Name of the Newspaper and Ref. No. 4	Amount paid with Return. 5	Amount paid after assessment. 6	Refunded. 7	Remarks. 8
				Rs. a.	Rs. a.	Rs. a.	

FORM VI.

(Rule 12.)

Warrant for Inspection of a Newspaper office by an Inspector.

Mr....., Inspector appointed under Rule 3 of the Bombay Newspaper Advertisements Tax Rules, 1949, is hereby authorised to enter the newspaper office known as.....at..... .....or any part thereof, on the.....day of..... .....of 194 or as soon thereafter as may be practicable, and to examine the working records and accounts of the said newspaper, and to take copies of or extracts from such records or accounts for the purpose of verification of the return(s) for the month(s) of.....and for obtaining necessary information for the purpose of the Act and the Rules made thereunder.

Seal.

Signature.....,

Newspaper Advertisements Tax Officer,

.....

Place.....

Date.....

FORM VII.

(Rule 19.)

Form of Declaration or Intimation under Rule 19.

To

The Newspaper Advertisements Tax Officer,

.....

I,.....Manager of..... ..... responsible for the publication of the said newspaper do hereby declare as under/ intimate the following change(s) (para. 6) :—

*1. The said newspaper is published/is to be published at (Address)..... .....,...at intervals of.....*The first issue was/will be published on.....

*2. It is printed at (Address).....

*3. The records and accounts of the said newspaper are kept in its office at..... .....

(address)

*4. The ownership of the said newspaper vests in.....

*5. The names and addresses of the partners in the case of a firm; *or of members of managing committee, Chairman, Secretary and other officers in the case of an association*; or of the directors, manager, managing agent, Secretary and Chief Executive Officer in the case of a company*; or of the owner of the newspaper are as under :—

Name. *Address.*

*6. [Statement of Change(s).]

I.....do solemnly affirm that the above information is true to the best of my knowledge and belief.

Place..... Signature.....

Date..... Status.....

*Strike out whichever is not applicable.

APPENDIX A.

Bombay Newspaper Advertisements Tax Tribunal Regulations, 1949.

G. N., F. D., No. 7494/33-ST., dated 25th January 1950 (B. G., Pt. IV-B, p. 165D).

The following regulations made by the Tribunal constituted under section 4 of the Bombay Sales Tax Act, 1946, in exercise of the powers conferred on it by rule 14 (2) (*c*) of the Bombay Newspaper Advertisements Tax Rules, 1949, and with the previous sanction of the State Government are hereby published for general information :—

REGULATIONS.

CHAPTER I.

General.

1. *Short title.*—These regulations may be called the Bombay Newspaper Advertisements Tax Tribunal Regulations, 1949.

2. *Definitions.*—In these regulations, unless there is anything repugnant in the subject or context,—

(*a*) " Act " means the Bombay Finance Act, 1932 ;

(*b*) " appeal " means a memorandum of appeal to the Tribunal filed under rule 14 (2) of the Rules ;

(*c*) " Form " means a form appended to these regulations ;

(*d*) " Government Agent " means an officer or pleader appointed by Government to receive on its behalf notices issued by the Tribunal and generally to appear, act and plead on its behalf in all proceedings before the Tribunal ;

(*e*) " legal representative " means a person who in law represents the estate of a deceased person and includes any person decided by the Tribunal to represent the deceased person in the proceedings pending before the Tribunal, unless and until a competent court has decided otherwise ;

(*f*) " pleader " means a pleader as defined in section 2 (*15*) of the Code of Civil Procedure, 1908 ;

(*g*) " President " means the President of the Tribunal ;

(*h*) "Registrar" means the person who is for the time being discharging the functions of the Registrar of the Tribunal;

(*i*) "Rules" means the Bombay Newspaper Advertisements Tax Rules, 1949, and the word "rule" shall be construed accordingly;

(*j*) "Tribunal" means the Tribunal constituted under section 4 of the Bombay Sales Tax Act, 1946;

(*k*) words and expressions used but not defined in these regulations shall have the meanings assigned to them in the Act and the Rules.

Chapter II.

Sittings and Office hours.

3. *Place of hearing.*—(1) The headquarters of the Tribunal shall be at Bombay.

(2) All appeals shall ordinarily be heard at Bombay:

Provided that the Tribunal may, by reason of great number of such appeals in respect of any area or for any other reason, hear them at any other convenient place in the State of Bombay.

(3) Sufficient notice about the sittings of the Tribunal outside Bombay shall be given by publication on the notice board of the Tribunal and in any two newspapers having circulation at the place where the sitting is to be held.

4. *Notice of date of hearing.*—The Registrar shall with the approval of the President, arrange for the sittings of the Tribunal for hearing the appeals and publish the days fixed for the hearing thereof on the notice board of the Tribunal sufficiently in advance.

5. *Office hours.*—The office of the Tribunal shall observe the same office hours as the other offices of the State Government. It shall remain closed on Sundays and such holidays as may be declared by Government for such offices.

Chapter III.

Presentation, Registration and Admission of Appeals.

6. *Presentation of appeals.*—(1) An appeal shall be presented by the appellant or by his pleader or duly appointed agent to the Registrar during office hours or sent to him by registered post.

(2) When such appeal is presented by a pleader or an agent, other than Government Agent whose appointment as such agent has been notified in the *Official Gazette*, it shall be accompanied by a letter of authority appointing him as such.

(3) Every such appeal shall be made in accordance with the provisions of the Act, the Rules and these regulations.

(4) Every appeal shall be accompanied by one certified copy and two uncertified copies of the order complained of and by three copies of the appeal, unless the production of any such copy is dispensed with by the President.

(5) Every appeal shall specify the name and address of the appellant and specify the Government of Bombay as the Respondent.

7. *Registration of appeals.* (1) On receipt of an appeal the Registrar shall endorse on it the date of its receipt. The Registrar shall, as soon as possible examine it and see—

(*i*) that the person presenting it has authority to do so, and

(*ii*) that it conforms with all the provisions of the Act, the Rules and these regulations.

If the Registrar is satisfied on these points he shall cause it to be registered in the Register in form A attached to these regulations.

(2) If the Registrar finds that the appeal presented to him does not conform with any of the said provisions he shall make a note on the appeal to that effect and may call upon the party concerned or his pleader or agent to remedy the defect within a period of 7 days of the receipt of notice to do so. The Registrar may, for good and sufficient cause, extend the period for the purpose of remedying the defect provided that if the extension of more than 7 days in the aggregate is sought for, the Registrar shall place the matter before the President and obtain his orders in that behalf.

(3) If the defect is remedied within the period allowed under sub-regulation (2), the Registrar shall cause the appeal to be registered in the register.

(4) If the party concerned or his pleader or his agent fails to remedy the defect within the said period the Registrar shall make his report to the Tribunal, and with the approval of the President, fix a date for the hearing, of which due notice shall be given to the party or his pleader or his agent.

(5) On the date so fixed, the Tribunal shall go through the relevant papers, hear the party, or his pleader or his agent, if present and pass suitable orders directing that the appeal be registered or rejecting it. Where the appeal is rejected, the Tribunal shall record its reasons for doing so.

(6) When an appeal has been ordered to be registered under this regulation the Registrar shall see that it is registered as soon as practicable and in any case not later than 7 days from the date of the order requiring it to be registered.

8. *Intimation of registration to the Chief Newspaper Advertisements Tax Officer.*— When an appeal has been registered under regulation 7, the Registrar shall, as shall, as soon as may be, send an intimation thereof in Form B to the Chief Newspaper Advertisements Tax Officer calling for the record and proceedings relating to such appeal, unless the papers are already in the office of the Tribunal.

9. *Admission.*—(1) On receipt of the record and proceedings of the appeal, the President shall go through the papers and if he is of the opinion that there is substance in the appeal, he shall admit it.

(2) If the President is of the opinion that there is no substance in such appeal, he shall direct that it be placed before the Tribunal for preliminary hearing on a date fixed by him of which notice shall be given to the appellant or to his pleader or his agent.

(3) A notice under sub-regulation (2) shall declare that if the party does not appear before the Tribunal either in person or through a pleader or an agent on the date mentioned in the notice, the appeal shall be heard and decided *ex parte.*

(4) On the date so fixed the Tribunal shall, after hearing the appellant, or his pleader or his agent, pass orders either admitting the appeal or dismissing it. Where the appeal is dismissed, the Tribunal shall record its reasons for doing so.

(5) Where the appellant or his pleader or his agent, as the case may be, is absent on the date fixed for the hearing, the Tribunal may dismiss the appeal for default or pass such orders as it deems just and proper.

CHAPTER IV.

Hearing, Adjournment and Judgment.

10. *Notice to respondent.*—After an appeal has been admitted, a notice shall be delivered or sent by post to the respondent calling upon him to appear before the Tribunal on the date specified in the notice. The notice shall also declare that if he does not appear before the Tribunal either in person or through a pleader or an agent on the date specified in the notice or on any subsequent date to which the hearing may be adjourned, the Tribunal shall hear and decide the appeal *ex parte*.

11. *Procedure at the hearing.*—On the date fixed or on any other day to which the hearing may be adjourned, the appellant or his pleader or agent shall ordinarily be heard first in support of his appeal. The respondent or his pleader or agent, shall if necessary, be heard next and in such case the appellant or his pleader or agent shall be entitled to reply.

12. *Hearing in the absence of parties.*—If, on the day fixed for hearing or on any other day to which the hearing may be adjourned the appellant does not appear either in person or through his pleader or his agent when the appeal is called for hearing, the Tribunal may dismiss the appeal or may decide it on merits, after hearing the respondent or his pleader or agent, if present.

13. *Restoration of appeals decided ex parte.*—If any of the parties was absent at the date of the hearing, either preliminary or final, and the appeal was heard and decided *ex parte*, the party concerned may apply for restoration of the appeal and if the party satisfies the Tribunal that he had no notice of the date of the hearing or that he was prevented by any sufficient cause from appearing when the appeal was called for hearing the Tribunal may restore the appeal to its file, provided that where the other party had appeared in the appeal, such party shall be given notice and an opportunity of being heard before the order for restoration of the appeal is made.

14. *Fresh evidence and witnesses.*—(1) No party to an appeal shall be entitled to adduce fresh evidence, whether oral or documentary, before the Tribunal. The Tribunal may accept documents tendered by a party or call for them, if it is of opinion that they are necessary for deciding the appeal, provided that the other parties shall in that case may be entitled to produce rebutting evidence.

(2) If the Tribunal is of opinion that any witness should be examined, it may, instead of examining him before itself, ask the Chief Newspaper Advertisements Tax Officer to have him examined by the Newspaper Advertisements Tax Officer of the area from which the appeal is received and submit his deposition.

(3) Where fresh evidence has been adduced under sub-regulation (1) or a witness has been examined as provided in sub-regulation (2), the parties may, if they so desire, address the Tribunal on points arising out of the fresh evidence or the deposition of the witness.

15. *Adjournment.*—The Tribunal may on such terms as it thinks fit, and at any stage adjourn the hearing of any appeal.

16. *Procedure in case of death of appellant.*—If an appellant dies while the appeal is pending, his legal representatives shall apply within 90 days of his death to be substituted for the deceased appellant and for permission to continue the appeal. Otherwise the appeal will abate so far as he is concerned, and will be liable to be dismissed if he be the sole appellant.

17. *No abatement by reason of death after hearing.*—Notwithstanding anything contained in regulation 16 there shall be no abatement by reason of the death of any party between the conclusion of the hearing and the pronouncing of the judgment, but the judgment may in such case be pronounced notwithstanding the death and shall have the same force and effect as if it had been pronounced before the death took place. No legal representative need be made party in such case.

18. *Determination of legal representative.*—If a question arises in any appeal whether a person is or is not the legal representative of a deceased party, such question may be determined by the Tribunal in a summary way after taking evidence, if necessary.

19. *Procedure in case of insolvency.*—If a party becomes insolvent and his estate becomes vested in the assignee or receiver the latter may, by leave of the Tribunal, be made a party to the appeal.

20. *Abatement or dismissal for failure of legal representative, etc., to apply in time may be set aside.*—A person claiming to be the legal representative of a deceased appellant or the assignee or receiver of an insolvent appellant may apply within 60 days from the date of abatement or dismissal of the appeal to have the abatement or dismissal set aside and if it is proved to the satisfaction of the Tribunal that he was prevented by sufficient cause from appearing within time, the abatement or dismissal shall be set aside by the Tribunal and the appeal be proceeded with.

21. *Benches.*—(1) The President shall have power to constitute benches from among the members of the Tribunal, including himself, to hear any appeal.

(2) Such benches shall consist of two or more members, including the President Where a bench consists of three members, the opinion of the majority shall prevail and the decision shall be in accordance with the opinion of the majority. Where a bench consists of two members and if the two members differ, the appeal shall be referred for hearing to the third member who was not party to the original decision.

22. *Pronouncement of judgment.*—(1) When the hearing of an appeal is complete, the Tribunal shall pronounce its judgment forthwith or shall fix a date for the same, Such date shall be notified on the notice board of the Tribunal.

(2) Every judgment of the Tribunal shall be in writing.

23. *Unanimous or majority judgment.*—Where the judgment is unanimous, it shall be signed and dated by all the members and shall be pronounced in open court by the President or senior member present. Where it is a judgment of the majority, it shall be similarly signed and dated by the members forming the majority. The dissenting member shall also write his judgment and record his opinion on the point or points on which he dissents.

24. *Certain matters to be specified in the judgment.*—The Tribunal shall, in its judgment state at the end, whether the appeal is dismissed or allowed wholly or in part and mention the relief, if any, granted to the appellant.

25. *Costs.*—(1) The costs of the appeal shall be in the discretion of the Tribunal.

(2) In its final order the Tribunal shall state who shall bear the costs and in what proportion, if any.

(3) A bill of costs shall be drawn up by the Registrar in Form C and attached to the judgment.

26. *Supply of certified copies of judgment to the Chief Newspaper Advertisements Tax Officer and other parties.*—A certified copy of every judgment of the Tribunal shall be forwarded to the Chief Newspaper Advertisements Tax Officer as soon as practicable. A certified copy of it shall also be supplied free of cost and without application to the other party to the appeal.

Chapter V.

Miscellaneous.

27. *Copies of documents on payment of fees.*—(1) Any party to the appeal before the Tribunal may apply to the Registrar for a certified copy of any document (including the judgment) in the record of the appeal to which he is a party.

(2) The application shall be accompanied by a deposit of an amount to cover the cost of preparing copies according to the following scale of copying fees, namely :—

(*a*) For the first 200 words or less—	
English	12 annas.
Vernacular ..	6 annas.
(*b*) For every additional 100 words or fraction thereof—	
English	6 annas.
Vernacular	3 annas.

A uniform extra fee of Re. 1 shall be charged on an application for copies required urgently. The amount calculated according to the above scale shall be retained by the Registrar as copying fees and the surplus amount, if any, deposited by the party shall be refunded to him at the time of supplying the copy : provided that the party shall if the amount deposited by him is not sufficient to cover copying fees, pay the deficit before taking delivery of the copy.

(3) If the Registrar feels any doubt about the propriety of granting a copy of any such document, he shall place the application before the President, and act in accordance with the order of the President.

(4) Persons who are not parties to an appeal may be supplied with a copy of any such document only under the orders of the President and on payment of the copying fees.

28. *Forms of notices.*—Notices to be issued by the Tribunal shall, as far as may be in Forms D to H.

29. *Service of notices on Government.*—Notices required to be served on Government shall be served on Government agent and pending his appointment on the Chief Newspaper Advertisements Tax Officer.

30. *Service of notices in general.*—(1) The notices required to be issued to the parties under the Act or these regulations shall be served in person or by registered post with acknowledgement due. An acknowledgement containing the signature of the addressee or his pleader or his agent or an endorsement by the postal authorities to the effect that the notice was refused by the addressee shall, unless the contrary is proved, be deemed to be sufficient to hold that the notice was duly served.

(2) Where the Tribunal is satisfied that the addressee is evading service or that it is not possible to serve the notice in the ordinary way it may direct that a copy of the notice should be affixed on its notice board and another copy on the outer door or some other conspicuous part of the newspaper office.

FORM A.

(*See* Regulation 7.)

The Sales Tax Tribunal, Bombay (N. A. T. Branch).

Register of appeals.

Serial No.	Name of parties and their pleaders or agents, if any.	Date of the decision of the C. N. A. T. Officer or S. N. A. T. Officer.	Date of filing the appeal.	Date of appearance of the respondent, his pleader or his agent.	Date of decision by the Tribunal.	Final order passed by the Tribunal.	Whether decided unanimously or by majority.	Remarks.
1	2	3	4	5	6	7	8	9

FORM B.

(*See* Regulation 8.)

Before the Sales Tax Tribunal of the State of Bombay.

N. A. T. Appeal No. *of* *19* .

Appellant ;

versus

Respondent.

To

The Chief Newspaper Advertisements Tax Officer,
Bombay State.

Please take note that the above named appellant has filed an appeal before the Tribunal against your decision / the decision of Supervising Newspaper Advertisements Tax Officer in appeal No. of 19 of his file. A copy of the appeal is sent herewith. You are requested to send the record and proceeding of the above appeal with all practicable despatch.

Given under my hand and the seal of the Tribunal.

Date

Seal.

By order,

Registrar.

FORM C.

(*See* Regulation 25.)

BILL OF COSTS (TO BE ATTACHED TO THE JUDGMENT).

Sales Tax Tribunal Appeal No. *of 19* .

Appellant ;

versus

Respondent.

For the Appellant.	For the Respondent.

Prepared by (Date) By order,

Clerk.

Seal.

Examined by Registrar.

Clerk.

FORM D.

(*See* Regulation 28.)

Before the Sales Tax Tribunal of the State of Bombay.

N. A. T. Appeal No. *of 19* .

Appellant ;

versus

Respondent.

To

The above named appellant.

You have filed an appeal against the order of the ~~Chief Newspaper Advertisements Tax Officer~~ ~~Supervising Newspaper Advertisements Tax Officer~~ in appeal No. of 19 of his file. It does not comply with provisions of the Bombay Finance Act, 1932, and the rules and regulations in the following respects :—

2. You are hereby required to remedy the defects within 7 days of receipt of this notice by you. If you fail, the matter will be placed for orders before the Tribunal.

Given under my hand and the seal of the Tribunal.

Date By order,

Seal.

Registrar.

FORM E.

(*See* Regulation 28.)

Before the Sales Tax Tribunal of the State of Bombay.

N. A. T. Appeal No. *of* 19 .

Appellant ;

versus

Respondent.

To

The above named appellant.

Take notice that the appeal filed by you against the decision of the Chief Newspaper Advertisements Tax Officer Supervising Newspaper Advertisements Tax Officer Bombay, in appeal No. of 19 of his file has been placed before the Tribunal for orders as it is defective as already intimated to you. The Tribunal will hear the matter on . If you want to be heard, you should be present at the time of the hearing in person or through a duly appointed pleader or agent. If you fail to do so, the Tribunal will dismiss your appeal for default and pass suitable orders in your absence.

Given under my hand and the seal of the Tribunal.

By order,

Date

Registrar.

Seal.

FORM F.

(*See* Regulation 28.)

Before the Sales Tax Tribunal of the State of Bombay.

N. A. T. Appeal No. *of* 19 .

Appellant ;

versus

Respondent.

To

The above named appellant.

Take notice that the above appeal has been set down for hearing by the Tribunal on to decide whether the appeal should be admitted or not, and that you should attend on that day personally or through your duly appointed pleader or agent. On your failure to do so the Tribunal will hear and decide the appeal *ex parte*.

Given under my hand and the seal of the Tribunal.

By order,

Date

Registrar.

Seal.

FORM G.

(*See* Regulation 28.)

Before the Sales Tax Tribunal of the State of Bombay.

N. A. T. Appeal No. *of 19* .

Appellant ;

versus

Respondent.

To

The above named respondent.

Take notice that the above named appellant has filed an appeal before this Tribunal against the decision of in appeal No. of 19 of his file and that the Tribunal has fixed as the date for hearing. The Tribunal will hear it on that day or on a subsequent date to which it may adjourn it, after notifying the date on the notice board.

If you do not appear on the above date or dates, personally or through a duly appointed pleader or agent the Tribunal will hear and decide the appeal *ex parte*.

Given under my hand and the seal of the Tribunal.

Date

By order,

Registrar.

Seal.

FORM H.

(General.)

(*See* Regulation 28.)

Before the Sales Tax Tribunal of the State of Bombay.

N. A. T. Appeal No. *of 19* .

Appellant ;

versus

Respondent.

To

The

This is to give you notice that

Given under my hand and the seal of the Tribunal.

By order,

Date

Registrar.

Seal.